

## IN THE SPECIFICATION

Please replace the paragraph beginning at page 8, line 1 with the following:

FIGS. 9A and 9B are views of the semiconductor device after an oxidizable material is formed on the device. The groove and surrounding substrate is covered with an oxidizable material 48, such as polysilicon or amorphous silicon to a thickness of 10,000Å, and the oxidizable material is then flattened using a [[GMP]] CMP or etchback process. At this time, the oxidizable material 48 is removed until the oxidation prevention layer 44 and the buried layer 46 are exposed. Therefore, the oxidizable material 48 is divided into two parts, a first relatively thicker portion 48a formed within, and filling, the concave portion of the groove 38, and a second relatively thinner portion 48b formed on the surrounding flat portion of the substrate.

Please replace the paragraph beginning at page 10, line 31 with the following:

An oxide layer 72 for insulating the interior of the inductor is formed to a thickness of 5000Å. A core material 74, such as magnetic or conductive material, is then formed on the oxide film 72 and thereafter, a [[GMP]] CMP process is performed so as to flatten the core material. A capping oxide layer 76 is then formed to a thickness of 5000Å on the surface of the core material 74.